



MISSOURI DEPARTMENT OF REVENUE
**INDIVIDUAL INCOME TAX
ADJUSTMENTS**

2001
FORM
MO-A

Attachment Sequence No. 1040-01

ATTACH TO FORM MO-1040. SEE INSTRUCTIONS TO ASSIST YOU IN COMPLETING THIS FORM.

| | | | |
|--------------------|------------|---------|------------------------------|
| LAST NAME | FIRST NAME | INITIAL | SOCIAL SECURITY NO. |
| SPOUSE'S LAST NAME | | | SPOUSE'S SOCIAL SECURITY NO. |

PART 1 — MISSOURI ITEMIZED DEDUCTIONS — Complete this section only if you itemize deductions on your federal return. Attach a copy of your Federal Form 1040 (pages 1 and 2) and Federal Schedule A.

| | | |
|---|----|----|
| 1. Total federal itemized deductions from Federal Form 1040, Line 36 | 1 | 00 |
| 2. 2001 (FICA) — yourself — Social security \$ + Medicare \$ | 2 | 00 |
| 3. 2001 (FICA) — spouse — Social security \$ + Medicare \$ | 3 | 00 |
| 4. 2001 Railroad retirement tax — yourself (Tier I and Tier II) \$ + Medicare \$ | 4 | 00 |
| 5. 2001 Railroad retirement tax — spouse (Tier I and Tier II) \$ + Medicare \$ | 5 | 00 |
| 6. 2001 Self-employment tax — Amount from Federal Form 1040, Line 27 | 6 | 00 |
| 7. TOTAL — Add Lines 1 through 6. | 7 | 00 |
| 8. State and local income taxes — Review worksheet below before completing. | 8 | 00 |
| 9. Kansas City and St. Louis earnings taxes included in Line 8 | 9 | 00 |
| 10. Net state income taxes — Subtract Line 9 from Line 8 or enter Line 8 from the worksheet below. | 10 | 00 |
| 11. MISSOURI ITEMIZED DEDUCTIONS — Subtract Line 10 from Line 7. Enter here and on Form MO-1040, Line 10. | 11 | 00 |

NOTE: IF LINE 11 IS LESS THAN YOUR FEDERAL STANDARD DEDUCTION, SEE INSTRUCTIONS.

WORKSHEET FOR PART 1 — STATE AND LOCAL INCOME TAXES

Complete this worksheet only if your federal adjusted gross income from Federal Form 1040, Line 33 is more than \$132,950 (\$66,475 if married filing separate). If your federal adjusted gross income is less than or equal to these amounts, do not complete this worksheet. See the instructions for the amount to enter on Line 10 above. Attach a copy of your Federal Itemized Deduction Worksheet (Page A-6 of Federal Schedule A instructions).

| | | |
|--|---|----|
| 1. Enter amount from Federal Form 1040, Schedule A, Itemized Deduction Worksheet, Line 3 (See page A-6 of Federal Schedule A instructions.) If \$0 or less, enter "0". | 1 | 00 |
| 2. Enter amount from Federal Form 1040, Schedule A, Itemized Deduction Worksheet, Line 9 (See page A-6 of Federal Schedule A instructions.) | 2 | 00 |
| 3. State and local income taxes from Federal Form 1040, Schedule A, Line 5 | 3 | 00 |
| 4. Kansas City and St. Louis earnings taxes included on Federal Form 1040, Schedule A, Line 5 | 4 | 00 |
| 5. Subtract Line 4 from Line 3. | 5 | 00 |
| 6. Divide Line 5 by Line 1. | 6 | % |
| 7. Multiply Line 2 by Line 6. | 7 | 00 |
| 8. Subtract Line 7 from Line 5. Enter here and on Form MO-A, Part 1, Line 10. | 8 | 00 |

2001 TAX TABLE

| If Line 24 is | | | If Line 24 is | | | If Line 24 is | | | If Line 24 is | | | If Line 24 is | | | If Line 24 is | | |
|---------------|---------------|-------------|---------------|---------------|-------------|---------------|---------------|-------------|---------------|---------------|-------------|---------------|---------------|-------------|---------------|---------------|-------------|
| At least | But less than | Your tax is | At least | But less than | Your tax is | At least | But less than | Your tax is | At least | But less than | Your tax is | At least | But less than | Your tax is | At least | But less than | Your tax is |
| 0 | 100 | \$ 0 | 1,500 | 1,600 | \$ 26 | 3,000 | 3,100 | 62 | 4,500 | 4,600 | \$109 | 6,000 | 6,100 | \$167 | 7,500 | 7,600 | \$238 |
| 100 | 200 | 2 | 1,600 | 1,700 | 28 | 3,100 | 3,200 | 65 | 4,600 | 4,700 | 113 | 6,100 | 6,200 | 172 | 7,600 | 7,700 | 243 |
| 200 | 300 | 4 | 1,700 | 1,800 | 30 | 3,200 | 3,300 | 68 | 4,700 | 4,800 | 116 | 6,200 | 6,300 | 176 | 7,700 | 7,800 | 248 |
| 300 | 400 | 5 | 1,800 | 1,900 | 32 | 3,300 | 3,400 | 71 | 4,800 | 4,900 | 120 | 6,300 | 6,400 | 181 | 7,800 | 7,900 | 253 |
| 400 | 500 | 7 | 1,900 | 2,000 | 34 | 3,400 | 3,500 | 74 | 4,900 | 5,000 | 123 | 6,400 | 6,500 | 185 | 7,900 | 8,000 | 258 |
| 500 | 600 | 8 | 2,000 | 2,100 | 36 | 3,500 | 3,600 | 77 | 5,000 | 5,100 | 127 | 6,500 | 6,600 | 190 | 8,000 | 8,100 | 263 |
| 600 | 700 | 10 | 2,100 | 2,200 | 39 | 3,600 | 3,700 | 80 | 5,100 | 5,200 | 131 | 6,600 | 6,700 | 194 | 8,100 | 8,200 | 268 |
| 700 | 800 | 11 | 2,200 | 2,300 | 41 | 3,700 | 3,800 | 83 | 5,200 | 5,300 | 135 | 6,700 | 6,800 | 199 | 8,200 | 8,300 | 274 |
| 800 | 900 | 13 | 2,300 | 2,400 | 44 | 3,800 | 3,900 | 86 | 5,300 | 5,400 | 139 | 6,800 | 6,900 | 203 | 8,300 | 8,400 | 279 |
| 900 | 1,000 | 14 | 2,400 | 2,500 | 46 | 3,900 | 4,000 | 89 | 5,400 | 5,500 | 143 | 6,900 | 7,000 | 208 | 8,400 | 8,500 | 285 |
| 1,000 | 1,100 | 16 | 2,500 | 2,600 | 49 | 4,000 | 4,100 | 92 | 5,500 | 5,600 | 147 | 7,000 | 7,100 | 213 | 8,500 | 8,600 | 290 |
| 1,100 | 1,200 | 18 | 2,600 | 2,700 | 51 | 4,100 | 4,200 | 95 | 5,600 | 5,700 | 151 | 7,100 | 7,200 | 218 | 8,600 | 8,700 | 296 |
| 1,200 | 1,300 | 20 | 2,700 | 2,800 | 54 | 4,200 | 4,300 | 99 | 5,700 | 5,800 | 155 | 7,200 | 7,300 | 223 | 8,700 | 8,800 | 301 |
| 1,300 | 1,400 | 22 | 2,800 | 2,900 | 56 | 4,300 | 4,400 | 102 | 5,800 | 5,900 | 159 | 7,300 | 7,400 | 228 | 8,800 | 8,900 | 307 |
| 1,400 | 1,500 | 24 | 2,900 | 3,000 | 59 | 4,400 | 4,500 | 106 | 5,900 | 6,000 | 163 | 7,400 | 7,500 | 233 | 8,900 | 9,000 | 312 |
| | | | | | | | | | | | | | | | 9,000 | | 315 |

For assistance calculating your tax, go to www.dor.state.mo.us/tax and select the Tax Calculator.

Tax on the first \$9,000 of taxable income is \$315. Tax on the income over \$9,000 is calculated at 6%. Example: If Line 24 of the Missouri return is \$12,000, then the Missouri tax is \$315 + \$180 (6% of \$3,000) = \$495.

NOTE: Make sure \$315 is included in your calculation of tax on taxable income over \$9,000.

PLUS 6% of excess over \$9,000

PART 2 — MISSOURI MODIFICATIONS TO FEDERAL ADJUSTED GROSS INCOME**ADDITIONS**

| | Y—YOURSELF | | S—SPOUSE | |
|---|------------|----|----------|----|
| 1. Interest on state and local obligations other than Missouri source (reduced by related expenses if expenses were over \$500) | 1Y | 00 | 1S | 00 |
| 2. <input type="checkbox"/> Partnership; <input type="checkbox"/> Fiduciary; <input type="checkbox"/> S corporation; <input type="checkbox"/> Net Operating Loss (Carryback/Carryforward); <input type="checkbox"/> Other (description) | 2Y | 00 | 2S | 00 |
| 3. Nonqualified distribution received from Missouri Savings for Tuition Program (MO\$T) (distribution withdrawn early or distribution not used for qualified higher education expenses) | 3Y | 00 | 3S | 00 |
| 4. TOTAL ADDITIONS. Add Lines 1, 2, and 3. Enter here and on Form MO-1040, Line 2. | 4Y | 00 | 4S | 00 |

SUBTRACTIONS

| | | | | |
|--|----|----|----|----|
| 5. Interest from exempt federal obligations included in federal adjusted gross income (reduced by related expenses if expenses were over \$500). Attach a detailed list or all Federal Form 1099(s). | 5Y | 00 | 5S | 00 |
| 6. Any state income tax refund included in federal adjusted gross income | 6Y | 00 | 6S | 00 |
| 7. <input type="checkbox"/> Partnership; <input type="checkbox"/> Fiduciary; <input type="checkbox"/> S corporation; <input type="checkbox"/> Railroad retirement benefits; <input type="checkbox"/> Other (description) | 7Y | 00 | 7S | 00 |
| Attach supporting documentation. | 7Y | 00 | 7S | 00 |
| 8. Exempt contributions made to, or earnings from, the Missouri Savings for Tuition Program (MO\$T) (maximum contribution subtraction is \$8,000 per taxpayer) | 8Y | 00 | 8S | 00 |
| 9. TOTAL SUBTRACTIONS. Add Lines 5, 6, 7, and 8. Enter here and on Form MO-1040, Line 4. ... | 9Y | 00 | 9S | 00 |

PART 3 — PENSION EXEMPTION — A copy of your federal return (pages 1 and 2) and your Form 1099-R(s) must accompany this form if claiming a pension exemption. Failure to provide your federal return and Form 1099-R(s) will result in your exemption being disallowed.

| | | |
|--|---|----|
| 1. Enter amount from Form MO-1040, Line 6. | 1 | 00 |
| 2. Enter amount of taxable social security benefits from Federal Form 1040A, Line 14b, or from Federal Form 1040, Line 20b. | 2 | 00 |
| 3. Subtract Line 2 from Line 1. This is your modified Missouri adjusted gross income to be used for comparison only with applicable income limitations on this worksheet. | 3 | 00 |
| 4. Check the appropriate filing status and enter on Line 4 the amount indicated: <input type="checkbox"/> A. Single, Head of household, Qualifying widow(er) — \$25,000 <input type="checkbox"/> B. Married filing combined — \$32,000 <input type="checkbox"/> C. Married filing separate — \$16,000 | 4 | 00 |
| If Line 3 is less than or equal to Line 4, enter "0" on Line 5. | | |
| 5. Subtract Line 4 from Line 3 and enter the amount on Line 5. (If Line 3 is less than Line 4, enter "0".) If Line 5 is greater than \$6,000 (\$12,000 if filing combined and both you and your spouse have pensions), STOP . You do not qualify for a pension exemption. | 5 | 00 |

| | Y—YOURSELF | | S—SPOUSE | |
|---|------------|----|----------|----|
| 6. Enter the total amount of taxable private pension(s) received in 2001 from Federal Form 1040A, Line 11b and Line 12b; or Federal Form 1040, Line 15b and Line 16b. (Do not include government pensions or social security benefits on this line.) | 6Y | 00 | 6S | 00 |
| 7. Enter on Line 7Y the amount on Line 6Y or \$5,000, whichever is less. Enter on Line 7S the amount on Line 6S or \$5,000, whichever is less. | 7Y | 00 | 7S | 00 |
| 8. Enter the total amount of taxable government pension received in 2001 from Federal Form 1040A, Line 12b or Federal Form 1040, Line 16b. (Do not include private pensions or social security benefits on this line.) | 8Y | 00 | 8S | 00 |
| 9. Subtotal — Add Lines 7Y and 8Y. Enter the total or \$6,000, whichever is less. Add Lines 7S and 8S. Enter the total or \$6,000, whichever is less. (Each individual's total pension exemption cannot exceed \$6,000.) | 9Y | 00 | 9S | 00 |

| | | |
|---|----|----|
| 10. Total — Add Lines 9Y and 9S. Enter the amount on Line 10. | 10 | 00 |
| 11. Total Pension Exemption — Subtract Line 5 from Line 10. Enter here and on Form MO-1040, Line 8. Enter a "0" if the number is negative. Attach a copy of your federal return (pages 1 and 2) and your Form 1099-R(s). | 11 | 00 |